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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9290.1A**

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Request Notification of Change (NASA Only)

Subject: Special Accounts**Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [AppendixB](#) | [AppendixC](#) | [ALL](#) |

Chapter 1. Special Accounts

1.1 Overview

Appropriations made available to the National Aeronautics and Space Administration (NASA) are referred to as general fund expenditure accounts. This chapter includes descriptions of the other (non-appropriated) types of funds, their normal uses, and the associated accounting requirements. This NPR includes terminology customary to the use of funds as provided in NPR 9470.1, Budget Execution.

1.2 Agency Requirements

1.2.1 General Fund Receipt Accounts. General fund receipt accounts are established to account for receipts that have not been earmarked by law for a specific purpose. For internal control purposes, none of the receipts credited to these accounts are available for obligation and expenditure. Therefore, general fund receipt account collections do not affect budgetary resources. Unless there is specific statutory authority that authorizes a reimbursement to an appropriation account or fund, as in special or trust fund receipt accounts, all collections shall be credited to the appropriate general fund receipt account. Funds remaining in general fund receipt accounts are usually returned to the general fund of the U.S. Treasury at fiscal year end.

1.2.2 Clearing Accounts. These accounts are established for the temporary holding of unidentifiable general, special or trust collections, or unidentified disbursements pending posting to the applicable account. Clearing accounts can be used only when the collections or disbursements belong to the U.S. Government. Unidentified disbursements or collections not meeting this condition shall be recorded in the deposit fund accounts discussed below.

1.2.2.1 Collections recorded in clearing accounts are not available for obligation or expenditure while in the account. The collections and disbursements may affect the budgetary resources of the Agency when reclassified to the applicable account. NASA shall make every effort to minimize balances in the Budget Clearing Account by expeditiously analyzing, classifying, and transferring all monies recorded in this account to the proper account within 60 business days of the initial transaction.

1.2.2.2 The U. S. Treasury has discontinued the use of the Budget Clearing (3875) and Undistributed Intragovernmental Payments (3885) suspense accounts per Treasury Financial Manual, Volume I Bulletin Number 2007-07. Treasury also provides information on the waiver of this Bulletin and the continued use of the accounts. NASA requested and received a waiver of the requirement. NASA is allowed to continue the use of the suspense accounts for the purposes stated above to include an individual intragovernmental transaction affecting more than one Center.

1.2.3 Deposit Fund Accounts. Deposit funds are liabilities of the Federal Government since these assets do not belong to the Federal Government. The accounts are not included in the budget totals and are not available for incurring any Federal Government obligations or payment of Federal Government debts. NASA shall review its deposit fund accounts periodically, at least quarterly, and take whatever corrective action may be indicated. Liabilities may be recorded in a deposit fund account when one of the following three conditions is met:

1.2.3.1 Amounts, charged to a budget account, that are withheld but pending payment for goods and services

received (For example, payroll deductions for savings bonds or state income taxes).

1.2.3.2 Amounts awaiting distribution based on a legal determination or investigation, including amounts in dispute with outside parties where ownership is in doubt and there is no present basis for estimating ultimate distribution.

1.2.3.3 Deposits received from outside sources for which NASA is acting solely as a banker, fiscal agent, or custodian.

1.2.4 Revolving Funds. NASA operates a Working Capital Fund (WCF) which has a revolving fund financial management structure. A separate corpus, amount of funding, was not appropriated for the WCF. All income is derived from operations. Although spending authority from offsetting collections is derived from reimbursable authority rather than direct appropriations, the distribution process and system of funds control are the same as that identified for regular appropriations. Guidance for the use and management of the NASA WCF is provided in NPR 9095.1, WCF Policies and Requirements.

1.2.5 Trust Funds. Trust Funds are special accounts in the Treasury that receive earmarked taxes or other kinds of revenue collections, such as user fees, and from which payments are made for special purposes as established by law. Trust funds are subject to the fund control provisions described in NPR 9470.1, Budget Execution.

1.2.5.1 Trust Fund Receipt Accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection, these receipts are available for transfer to a trust fund expenditure account or are not available for transfer depending upon the terms of the trust agreement or statutory authority.

1.2.5.2 Trust Fund Expenditure Accounts are established to record amounts appropriated or otherwise made available by transfer from a trust fund receipt account to be obligated and expended in carrying out the specific purposes or programs in accordance with the terms of the trust agreement or statute. Funds transferred or appropriated to a trust fund expenditure account are normally available for obligation and expenditure within the limits imposed by the trust agreement or authorizing statute.

1.2.5.3 Trust Revolving Funds are single accounts authorized to be credited with receipts and incur obligations and expenditures in support of a continuing cycle of business-type operations in accordance with the provisions of the trust agreement or statute. Trust revolving fund receipts are available for obligation and expenditure without further action by Congress.

1.3 Roles and Responsibilities

1.3.1 The NASA Agency Office of the Chief Financial Officer shall classify, manage, and monitor the classification of funds for compliance with the policy presented.

1.3.2 The NASA Center Offices of the Chief Financial Officer and the NASA Shared Services Center shall classify funds in accordance with the policy presented.

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